

Exhibit B

May 20, 2007

The Honorable Helen Gillmor
Chief U.S. District Judge
U.S. District Court of Hawaii
300 Ala Moana Blvd.
Honolulu, Hawaii 96850

Dear Judge Gillmor,

I, Kenneth Long, am writing this statement to you, Judge Gillmor, not to make a plea for my innocence, nor to beg for your sympathy, nor to justify my actions, nor to right the wrongs of my past. I am writing to ask you to genuinely consider my past in order to pass a proper and accurate judgment on my future, which you alone have the power to change.

When I started down the path of entrepreneurialism nearly twenty years ago, I was young, ambitious, and inexperienced, as are most young businesspeople. I was unsure of what I would encounter on this path, yet I had a clear objective in mind. I was going to give back to this unique Hawai'i community what it had given me, a sense of home and belonging as well as an opportunity to achieve my goals of starting a wholesome family and living a successful and fulfilling life. After all, America is the infamous land of opportunity, and in this country, anyone can achieve their dreams with a little bit of elbow grease, a little bit of luck, and a whole lot of passion and dedication in what they do. If only the real world were so simple, then everyone would be successful and content.

With great endeavors, comes even greater risk. With risk, come costly mistakes or generous profits. In my twenty years of business in Hawai'i, I have encountered many failures and many successes—some of which are worth millions of dollars as well as lifelong lessons. Yet, after each failure, I persevered and learned from my mistakes. Similarly, after each success, I recalled the methodology to success and thanked those who supported me along the way. I have learned from my successes as well. As human beings, we were not made to be perfect; we make mistakes and suffer their consequences. Sometimes, we receive a second chance; often times, we do not. Sometimes, we forgive other's mistakes; often times, we hold grudges.

In the past two decades, I have had the unpleasant misfortunes of doing business with deceitful, greedy, corrupt, and insincere individuals. These individuals seek to turn your successes into failures. They revel in your failure. They are the individuals who try to throw you off the path of integrity and righteousness. In some cases, these individuals succeeded in deceiving me and hindering my progress. Yet, I have learned from my mistakes but more from their injustices.

Conversely, I have interacted with successful individuals of great integrity, philanthropy, honesty, respectability, and talent. These are both the unsung heroes and the revered leaders of the Hawai'i community, and I have successfully followed in the footsteps of these role models. I have learned from their benevolent examples.

Through all my financial and legal hardships as well as my business failures and successes, I have arrived at the realization that at the end of the day, my greatest accomplishment is the person I have become and the experiences I have faced in these two pivotal decades. I feel that I am a greater asset to Hawai'i than all my businesses combined were. I also began attending Grace Bible Church since 2004, and that gave me a whole new meaning of life and the passion to doing even more for the Hawaii community.

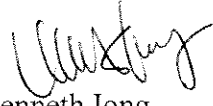
Becoming aware of this fact, I embarked on a personal quest of outreach to the Hawai'i community. I set aside a portion of my week to meet with young individuals in the community to pass on my experiences and knowledge in business and to train the leaders of tomorrow to pursue similar goals of improving life in Hawai'i and giving back to the community. By providing guidance to future leaders, I have planted the seeds of integrity and knowledge in them so that they will not make the same mistakes that I have made, and that they will act justly with the benefit of the Hawai'i community as a whole in mind. Schools that I have visited include Farrington High School, and Kalakaua Intermediate School just to name a few.

Yet, even after twenty years of experience in the business world, there are many intricacies of life that I have yet to learn. Outside of my professional life, I have cared for my loving family and my adorable two-year-old son, Wynn. He has been a blessing to my family and me. Within the last two years, I have learned more about myself as a father than I have as a businessman through the last two decades. Wynn's formative years are crucial to his growth into a bright young man bristling with vitality and energy. It would be my preference and pleasure to be present while my son grows into a successful young man filled of integrity and generosity, so that he too may service the Hawai'i community as I have.

I realize that the offenses I have committed are punishable. I will calmly receive whatever judgment you decide to pass upon me. However, regardless of what decision you pass, my goals will remain the same, and I will remain determined. I have faced many setbacks in my life, and yet, I have continued to pursue my dreams. I will continue to help the Hawai'i community to the best of my abilities. Whether my efforts are delayed for months or even years, at the end of my lifelong journey, I would like to see that I have brightened the future of Hawai'i, and that I have made a positive difference in the lives of its citizens.

Judge Gillmor, I hope you will reflect upon these statements that I have made. I hope that the sincerity and seriousness of my letter has allowed you to gain a better understanding of the person that I have been, the person that I am, and the person that I wish to become. The only request I have of you is to pass upon me fair judgment that you personally feel is appropriate.

Sincerely,



Kenneth Iong
2113 Lime Street, A4
Honolulu, HI 96816